

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 22/2021(Rate) GST/SIKKIM

Date: 31st December, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification of the Government of Sikkim in the Finance Department, No. 15/2021 – State Tax(Rate), dated the 18th November, 2021, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department of Revenue No.11/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

- 1) in column (3), in the heading "Description of Service", in items (iii), (vi), (ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- 2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- 3) in column (5), in the heading "Condition", the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted.

2. This notification shall come into force with effect from the 1st day of January, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

